



COUNTY OF SAN DIEGO
Great Government Through the General Management System – Quality, Timeliness, Value
DEPARTMENT OF HUMAN RESOURCES

CLASS SPECIFICATION

CLASSIFIED

ASSISTANT PERFORMANCE AUDITOR
ASSOCIATE PERFORMANCE AUDITOR
SENIOR PERFORMANCE AUDITOR

Class No. 002555
Class No. 002556
Class No. 002557

■ CLASSIFICATION PURPOSE

To conduct performance, operational and compliance audits; benchmark comparisons; and process improvement studies of County departments and special districts; to prepare reports with findings and recommendations; and to perform related work as required.

■ DISTINGUISHING CHARACTERISTICS

The Performance Auditor is a professional class series allocated only to the Auditor and Controller Department. Performance Auditors are responsible for conducting performance, operational and compliance audits; benchmark comparisons; and process improvement/re-engineering studies of County departments and special districts. The Performance Auditor class series differs from the Finance Auditor class series in that the latter is responsible for auditing finances and verifying accounts for various functions and programs.

Assistant Performance Auditor:

This is the entry-level class. Under immediate supervision, this class assists with performance, operational and compliance audits, benchmark comparisons, and process improvement studies of County departments and special districts. As incumbents gain experience they are given work of greater difficulty with less direct supervision.

Associate Performance Auditor:

This is the journey-level class. Under general supervision, this class is responsible for the most difficult and complex performance, operational and compliance audits.

Senior Performance Auditor:

This is the lead-level class. Under the direction of the Chief of Audits and Senior Auditor & Controller Manager, this class plans, leads, and conducts difficult and complex performance, operational and compliance audits and studies of County departments, functions, and programs. This class differs from the next higher class, Senior Auditor & Controller Manager, in that the latter is a first-line supervisory class and is responsible for multiple audit projects and activities.

■ FUNCTIONS

The examples of functions listed in the class specification(s) are representative but not necessarily exhaustive or descriptive of any one position in the class(es). Management is not precluded from assigning other related functions not listed herein if such functions are a logical assignment for the position.

Assistant /Associate Performance Auditor

Essential Functions:

1. Audits the functions and activities of County departments and programs to determine efficiency and effectiveness.
2. Participates in the preparation of audit programs.
3. Collects and analyzes evidentiary data.
4. Prepares written reports on findings and makes recommendations.
5. Conducts oral and visual presentations.
6. Analyzes and reviews policies and procedures as they relate to management and the operation of County departments.
7. Prepares time budgets.
8. Ensures work product adheres to performance audit standards.
9. Performs various advisory service activities, including the development of audit alerts, Special Advisory Reports (SAR), and Management Advisory Services (MAS).
10. Conducts office administrative tasks as assigned.
11. Provides training when requested.

12. Provides responsive, high quality service to County employees, representatives of outside agencies, and members of the public by providing accurate, complete, and up-to-date information in a courteous, efficient, and timely manner.

Senior Performance Auditor

Essential Functions:

All the functions listed above and

1. Leads a team of auditors on highly complex audits.
2. Provides technical guidance to subordinate auditors and staff.
3. Trains, assigns, and reviews the work of subordinate staff.
4. Prepares performance audit projects and programs.
5. Assigns performance audit segments.
6. Identifies potential performance audit areas and participates in periodic audit planning meetings.
7. Monitors audit progress.
8. Plans and directs audit surveys.
9. Makes presentations of audit findings to executive management.
10. Controls the audit budget for assigned projects.
11. Follows up and tracks the status of audit recommendations.
12. Serves as a mentor to assigned staff.
13. Develops preliminary performance evaluations for staff being mentored.

■ KNOWLEDGE, SKILLS, AND ABILITIES

Knowledge of:

The following apply to all classes:

- Governmental Accepted Accounting Standards (G.A.A.S.) and Generally Accepted Accounting Principles (G.A.A.P.)
- Professional auditing standards recognized by the U.S. Comptroller General (U.S. General Accounting Office) and by the Institute of Internal Auditors.
- Program evaluation processes and methods.
- Benchmarking techniques.
- Management principles and practices applicable to government functions, programs, and processes.
- Process improvement methodologies.
- Performance audit methodologies.
- Project management and quality assurance techniques.
- County customer service objectives and strategies.
- The General Management System in principle and in practice.

Associate Performance Auditor / Senior Performance Auditor (in addition to the above):

- Policy/procedure formulation and implementation.
- Training and employee development.

Skills and Abilities to:

The following apply to all classes:

- Communicate effectively, both orally and in writing, to present technical information to a wide variety of individuals and groups.
- Establish and maintain effective working relationships with departments, special districts, and independent agencies.
- Interpret and apply legal and administrative codes to audit matters.
- Prepare clear and concise reports for executive management, public officials, investigative bodies, and the general public.

Senior Performance Auditor (in addition to the above):

- Lead a team in highly complex auditing projects.
- Plan, direct, and coordinate multiple audit projects.
- Supervise, train, motivate, and evaluate subordinates.
- Manage timelines for specific projects.
- Apply performance evaluation techniques.

■ EDUCATION/EXPERIENCE

Education, training, and/or experience that demonstrate possession of the knowledge, skills, and abilities listed above. Examples of qualifying education/experience are: a bachelor's degree in finance, business, public administration, political science, or a closely related field; AND,

Assistant Performance Auditor:

1. One (1) year of performance, contract, or information systems audit experience.

Associate Performance Auditor:

1. Two (2) years of performance, contract, or information systems audit experience, OR
2. One (1) year of experience as an Assistant Performance Auditor with the County of San Diego.

Senior Performance Auditor:

1. Five (5) years of performance, contract, or information systems audit experience, OR
2. Two (2) years of experience as an Associate Performance Auditor with the County of San Diego.

Note: A graduate degree in finance, business, public administration, or political science may substitute for one year of the experience requirement.

■ ESSENTIAL PHYSICAL CHARACTERISTICS

The physical characteristics described here are representative of those that must be met by an employee to successfully perform the essential functions of the classification(s). Reasonable accommodation may be made to enable an individual with qualified disabilities to perform the essential functions of a job, on a case-by-case basis.

Continuous upward and downward movement of the neck. Frequent: sitting, repetitive use of hands to operate computers, printers and copiers. Occasional: walking, standing, bending and twisting of neck, bending and twisting of waist, squatting, simple grasping, reaching above and below shoulder level, and lifting and carrying of files weighing up to 10 pounds.

■ SPECIAL NOTES, LICENSES, OR REQUIREMENTS

License

A valid California class C driver's license, which must be maintained throughout employment in this class, is required at time of appointment, or the ability to arrange necessary and timely transportation for field travel. Employees in this class may be required to use their own vehicle, subject to mileage reimbursement.

Certification/Registration

None Required.

Working Conditions

Office environment; exposure to computer screens and other basic office equipment.

Background Investigation

Must have a reputation for honesty and trustworthiness. Misdemeanor and/or felony convictions may be disqualifying depending on type, number, severity, and recency. Prior to appointment, candidates will be subject to a background investigation.

Probationary Period

Incumbents appointed to permanent positions in this class shall serve a probationary period of 12 months (Civil Service Rule 4.2.5).

New: October 24, 1997

Revised: March 3, 2000

Reviewed: Spring 2003

Revised: May 21, 2004

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Associate Performance Auditor (Class No. 002556)
Senior Performance Auditor (Class No. 002557)

Union Code: CE
Union Code: CE
Union Code: CEM

Variable Entry: Y
Variable Entry: Y
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